

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lake Station Community Schools (4680)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$636,581	\$651,854	\$640,903	\$536,305	-4.19%	-16.32%
Non - Certified Salaries	120	\$340,818	\$337,793	\$315,112	\$321,639	-1.44%	2.07%
Group Health Insurance	222	\$231,406	\$262,897	\$249,614	\$216,519	-1.65%	-13.26%
Social Security Certified	212	\$50,114	\$50,399	\$49,424	\$41,720	-4.48%	-15.59%
Teacher Retirement Fund, After 7-1-95	216	\$51,068	\$51,958	\$40,654	\$38,950	-6.55%	-4.19%
Public Employees Retirement Fund	214	\$34,892	\$31,321	\$32,099	\$32,629	-1.66%	1.65%
Other Employee Benefits	241 - 290	\$29,799	\$29,737	\$19,429	\$28,436	-1.16%	46.36%
Social Security Noncertified	211	\$24,433	\$23,610	\$22,927	\$23,145	-1.35%	0.95%
Severance/Early Retirement Pay	213	\$19,789	\$12,944	\$29,329	\$19,377	-0.52%	-33.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,757	\$4,851	\$7,289	\$4,976	1.13%	-31.73%
Pre-2008 Object Code - Temporary Salaries	130	\$3,435	\$1,830	\$1,168	\$4,538	7.21%	288.67%
Operational Supplies	611	\$7,686	\$2,737	\$1,885	\$2,574	-23.93%	36.59%
Group Life Insurance	221	\$2,484	\$2,886	\$2,477	\$2,274	-2.19%	-8.19%
Other Group Insurance Authorized by Statute	224	\$2,645	\$2,613	\$2,297	\$1,800	-9.17%	-21.63%
Official Bond Premiums	525	\$0	\$0	\$0	\$950	NA	NA
Unemployment Insurance	230	\$0	\$0	\$0	\$784	NA	NA
Travel	580	\$2,008	\$1,907	\$602	\$24	-67.02%	-96.05%
Other Professional and Technical Services	319	\$2,493	\$6,571	\$3,484	\$0	-100.00%	-100.00%
Stipends	131	\$8,000	\$2,338	\$38	\$0	-100.00%	-100.00%
Overtime Salaries	140	\$33	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,452,442	\$1,478,245	\$1,418,729	\$1,276,639	-3.17%	-10.02%
Student Academic Achievement							
Certified Salaries	110	\$4,215,324	\$4,079,049	\$3,812,054	\$3,412,776	-5.14%	-10.47%
Group Health Insurance	222	\$936,019	\$932,590	\$876,546	\$918,511	-0.47%	4.79%
Pupil Services	313	\$735,899	\$973,485	\$861,577	\$859,032	3.94%	-0.30%
Teacher Retirement Fund, After 7-1-95	216	\$258,581	\$287,170	\$303,784	\$264,883	0.60%	-12.81%
Social Security Certified	212	\$317,882	\$310,325	\$289,575	\$258,131	-5.07%	-10.86%
Non - Certified Salaries	120	\$603,656	\$472,377	\$424,499	\$240,313	-20.57%	-43.39%
Content	747	\$97,075	\$137,163	\$115,760	\$160,697	13.43%	38.82%
Connectivity	744	\$7,285	\$20,498	\$16,982	\$126,434	104.11%	644.54%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lake Station Community Schools (4680)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$75,768	\$93,842	\$44,075	\$111,126	10.05%	152.13%
Severance/Early Retirement Pay	213	\$88,978	\$84,659	\$105,001	\$99,994	2.96%	-4.77%
Pre-2008 Object Code - Temporary Salaries	130	\$102,845	\$81,110	\$89,557	\$94,470	-2.10%	5.49%
Textbooks	630	\$153,051	\$129,299	\$156,784	\$77,148	-15.74%	-50.79%
Stipends	131	\$131,760	\$141,903	\$111,787	\$71,828	-14.07%	-35.75%
Other Employee Benefits	241 - 290	\$59,753	\$58,224	\$43,680	\$63,474	1.52%	45.32%
Instruction Services	311	\$7,347	\$17,993	\$9,737	\$48,730	60.48%	400.45%
Computer Hardware	741	\$55,653	\$94,189	\$234,183	\$28,574	-15.35%	-87.80%
Teacher Retirement Fund, Prior to 7-1-95	215	\$54,262	\$41,450	\$29,724	\$26,838	-16.14%	-9.71%
Social Security Noncertified	211	\$53,503	\$41,077	\$37,884	\$22,905	-19.11%	-39.54%
Public Employees Retirement Fund	214	\$20,395	\$19,413	\$20,806	\$19,309	-1.36%	-7.20%
Unemployment Insurance	230	\$15,080	\$1,669	\$969	\$15,322	0.40%	1481.73%
Instructional Programs Improvement Services	312	\$9,179	\$20,555	\$33,031	\$11,235	5.18%	-65.99%
Library Books	640	\$11,562	\$18,960	\$95	\$8,108	-8.49%	8396.86%
Periodicals	650	\$2,886	\$3,090	\$6,535	\$7,855	28.44%	20.19%
Other Professional and Technical Services	319	\$8,459	\$9,258	\$11,717	\$7,776	-2.08%	-33.64%
Group Life Insurance	221	\$7,465	\$8,163	\$8,274	\$6,678	-2.75%	-19.29%
Equipment	730	\$2,397	\$0	\$200	\$2,800	3.97%	1300.05%
Postage and Postage Machine Rental	532	\$95	\$1,440	\$5,783	\$1,627	103.59%	-71.88%
Professional Development	748	\$7,431	\$8,253	\$5,340	\$745	-43.74%	-86.06%
Other Group Insurance Authorized by Statute	224	\$381	\$381	\$381	\$343	-2.60%	-10.00%
Travel	580	\$13,313	\$10,976	\$16,468	\$219	-64.18%	-98.67%
Other Technology Hardware	746	\$76,607	\$1,663	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$3,581	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$350	\$350	\$945	\$0	-100.00%	-100.00%
Staff Services	314	\$45,478	\$1,000	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$8,179,299	\$8,101,575	\$7,673,734	\$6,967,880	-3.93%	-9.20%
Overhead and Operational							
Non - Certified Salaries	120	\$1,438,224	\$1,451,519	\$1,404,411	\$1,261,393	-3.23%	-10.18%
Group Health Insurance	222	\$373,892	\$385,665	\$356,158	\$340,597	-2.30%	-4.37%
Light and Power - Other Than Heating and Cooling	625	\$248,005	\$261,424	\$304,657	\$247,369	-0.06%	-18.80%
Certified Salaries	110	\$199,726	\$199,726	\$218,366	\$189,700	-1.28%	-13.13%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lake Station Community Schools (4680)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$391,662	\$356,662	\$301,904	\$145,874	-21.88%	-51.68%
Insurance	520	\$95,367	\$100,541	\$100,455	\$135,527	9.18%	34.91%
Repairs and Maintenance Services	430	\$132,781	\$122,746	\$132,353	\$114,139	-3.71%	-13.76%
Operational Supplies	611	\$211,920	\$201,223	\$128,984	\$113,782	-14.40%	-11.79%
Heating and Cooling for Buildings - Gas	622	\$109,992	\$152,628	\$113,499	\$111,852	0.42%	-1.45%
Public Employees Retirement Fund	214	\$116,012	\$116,097	\$119,121	\$109,821	-1.36%	-7.81%
Social Security Noncertified	211	\$109,974	\$110,910	\$106,960	\$97,604	-2.94%	-8.75%
Rentals	440	\$10,023	\$85,966	\$57,234	\$88,847	72.55%	55.24%
Board of Education Services	318	\$20,164	\$34,675	\$38,823	\$77,711	40.11%	100.17%
Water and Sewage	411	\$49,711	\$57,116	\$55,684	\$54,356	2.26%	-2.39%
Pre-2008 Object Code - Temporary Salaries	130	\$37,486	\$27,070	\$38,358	\$45,901	5.19%	19.67%
Printing and Binding	550	\$63,066	\$57,795	\$42,952	\$41,373	-10.00%	-3.67%
Other Employee Benefits	241 - 290	\$42,655	\$43,756	\$19,610	\$39,651	-1.81%	102.20%
Severance/Early Retirement Pay	213	\$14,218	\$4,284	\$20,814	\$31,214	21.72%	49.97%
Workers Compensation Insurance	225	\$88,177	\$79,602	\$56,126	\$25,390	-26.75%	-54.76%
Removal of Refuse and Garbage	412	\$15,447	\$19,504	\$24,595	\$23,975	11.62%	-2.52%
Gasoline and Lubricants	613	\$66,290	\$64,225	\$41,548	\$23,848	-22.55%	-42.60%
Board Member Compensation	115	\$19,336	\$21,914	\$17,796	\$19,870	0.68%	11.65%
Equipment	730	\$132,959	\$259,832	\$28,421	\$17,044	-40.16%	-40.03%
Social Security Certified	212	\$15,392	\$15,494	\$18,673	\$16,439	1.66%	-11.96%
Travel	580	\$20,131	\$18,603	\$16,867	\$10,511	-15.00%	-37.69%
Vehicles	731	\$0	\$37,085	\$7,926	\$8,636	NA	8.96%
Stipends	131	\$1,700	\$3,380	\$11,055	\$8,375	48.98%	-24.24%
Teacher Retirement Fund, After 7-1-95	216	\$9,749	\$9,879	\$10,819	\$7,624	-5.96%	-29.53%
Telephone	531	\$4,348	\$11,204	\$3,815	\$5,732	7.15%	50.26%
Unemployment Insurance	230	\$26	\$725	(\$674)	\$5,201	274.40%	871.66%
Dues and Fees	810	\$9,886	\$9,091	\$12,629	\$5,027	-15.56%	-60.19%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12	\$19	\$3,390	\$3,729	319.94%	9.99%
Tires and Repairs	612	\$7,028	\$5,246	\$2,321	\$3,258	-17.49%	40.36%
Group Life Insurance	221	\$3,006	\$3,591	\$3,263	\$3,142	1.11%	-3.72%
Other Professional and Technical Services	319	\$87,646	\$2,798	\$7,768	\$2,491	-58.94%	-67.93%
Student Transportation Services	510	\$1,720	\$6,330	\$18,832	\$2,470	9.47%	-86.88%
Postage and Postage Machine Rental	532	\$3,162	\$4,404	\$3,383	\$2,339	-7.26%	-30.86%
Official Bond Premiums	525	\$900	\$450	\$150	\$1,591	15.31%	960.67%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lake Station Community Schools (4680)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Cleaning Services	420	\$0	\$0	\$1,460	\$1,460	NA	0.00%
Overtime Salaries	140	\$13,734	\$21,658	\$10,646	\$1,181	-45.85%	-88.91%
Other Group Insurance Authorized by Statute	224	\$1,142	\$1,142	\$1,142	\$1,011	-3.00%	-11.44%
Data Processing Services	316	\$0	\$0	\$0	\$881	NA	NA
Textbooks	630	\$1,436	\$1,448	\$997	\$261	-34.72%	-73.83%
Transfer Tuition - Other	569	\$0	\$0	\$0	\$100	NA	NA
Seldom or Non-Recurring Purchases	873	\$89	\$0	\$0	\$30	-23.70%	NA
Other Supplies and Materials	615, 660 - 689	\$1,308	\$2,400	\$21,260	\$0	-100.00%	-100.00%
Staff Services	314	\$0	\$6,700	\$0	\$0	NA	NA
Bank Service Charges	871	\$1,172	\$1,100	\$959	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$4,170,675	\$4,377,623	\$3,885,507	\$3,448,327	-4.64%	-11.25%
---------------------------------------	--------------------	--------------------	--------------------	--------------------	---------------	----------------

Non Operational

Redemption of Principal	831	\$1,409,501	\$1,450,725	\$1,477,457	\$1,749,613	5.55%	18.42%
Stipends	131	\$166,927	\$169,019	\$166,805	\$109,173	-10.07%	-34.55%
Equipment	730	\$22,598	\$9,745	\$8,916	\$16,020	-8.24%	79.69%
Interest	832	\$17,458	\$9,388	\$8,729	\$13,438	-6.33%	53.95%
Other Professional and Technical Services	319	\$1,680	\$0	\$0	\$12,800	66.14%	NA
Social Security Noncertified	211	\$6,458	\$5,848	\$6,364	\$5,145	-5.53%	-19.15%
Instructional Programs Improvement Services	312	\$0	\$0	\$1,656	\$3,738	NA	125.72%
Teacher Retirement Fund, After 7-1-95	216	\$5,260	\$6,846	\$6,314	\$3,261	-11.27%	-48.35%
Social Security Certified	212	\$6,132	\$6,926	\$6,233	\$3,113	-15.59%	-50.06%
Operational Supplies	611	\$1,429	\$1,047	\$859	\$2,092	9.99%	143.62%
Public Employees Retirement Fund	214	\$200	\$243	\$857	\$398	18.81%	-53.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$686	\$604	\$531	\$235	-23.52%	-55.77%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$886	\$0	NA	-100.00%
Pupil Services	313	\$2,065	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$171,982	\$827,785	\$28,292	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$2,257	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$0	\$0	\$627	\$0	NA	-100.00%
Food Purchases	614	\$0	\$0	\$445	\$0	NA	-100.00%
Other Purchased Services	593	\$0	\$0	\$300	\$0	NA	-100.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lake Station Community Schools (4680)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$1,814,635	\$2,488,176	\$1,715,271	\$1,919,025	1.41%	11.88%
	Grand Total	\$15,617,051	\$16,445,619	\$14,693,242	\$13,611,871	-3.38%	-7.36%